

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Spencer-Owen Community Schools (6195)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,262,360	\$4,952,422	\$5,184,370	59%	5%
	11200 Middle/Junior High	\$1,689,239	\$1,493,091	\$1,611,318	-5%	8%
	11300 High School	\$1,945,160	\$2,492,250	\$2,482,774	28%	0%
	11355 Academic Honors - High Ability Student Program	\$0	\$14,753	\$43,354	n/a	194%
	11410 Agriculture A	\$65,641	\$66,166	\$65,955	0%	0%
	11460 Occupational Home Economics	\$103,912	\$188,317	\$199,007	92%	6%
	11590 Other Vocational Education Programs	\$447	\$107,538	\$46,253	> 500%	-57%
	11620 Middle/Junior High	\$0	\$22,116	\$10,957	n/a	-50%
	11630 High School	\$0	\$0	\$540	n/a	n/a
	11910 Competency Testing	\$16,526	\$9,485	\$10,000	-39%	5%
	12100 Gifted and Talented	\$14,548	\$12,745	\$17,677	22%	39%
	12210 Mild Mental Handicap	\$194,111	\$590,363	\$609,637	214%	3%
	12230 Mental Handicap	\$0	\$200,885	\$204,828	n/a	2%
	12350 Homebound	\$970	\$1,144	\$870	-10%	-24%
	12410 Emotional Handicap - Full Time	\$22,937	\$86,006	\$74,650	225%	-13%
	12510 Communication Disorder	\$79,774	\$86,959	\$110,589	39%	27%
	12520 Compensatory	\$717	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$148,050	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$321,758	\$466,193	\$471,863	47%	1%
	12710 Equal Opportunity At Risk	\$112,989	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$30,221	\$190,740	\$146,334	384%	-23%
	12900 Other Special Programs	\$10,862	\$9,716	\$7,607	-30%	-22%
	13100 Adult Basic Education	\$7,354	\$24,056	\$21,875	197%	-9%
	13900 Other Adult/Continuing Ed Programs	\$0	\$23,309	\$20,229	n/a	-13%
	14100 Elementary	\$15,922	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$3,934	\$0	\$0	-100%	n/a
	14300 High School	\$52,084	\$0	\$0	-100%	n/a
	15100 Non-Credit Enrichment Programs	\$0	\$49,033	\$38,907	n/a	-21%
	16100 Remediation Testing	\$45,864	\$25,374	\$24,875	-46%	-2%
	16200 Preventive Remediation	\$58,100	\$58,071	\$45,793	-21%	-21%
	22220 School Library	\$207,565	\$154,270	\$172,750	-17%	12%
	22230 Audiovisual	\$5,043	\$2,816	\$1,611	-68%	-43%
	22250 Computer Assisted Instruction Services	\$11,357	\$85,024	\$68,174	> 500%	-20%
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$637,520	\$1,190,344	\$1,210,625	90%	2%
	25810 Direction of Rental Services	\$0	\$18,578	\$16,576	n/a	-11%
	25820 Textbooks and Repairs	\$151,749	\$235,116	\$184,799	22%	-21%
	25840 Other Textbook Rental Services	\$13,391	\$17,671	\$54,442	307%	208%
	26497 Teachers Retirement Fund	\$249,379	\$698,562	\$715,610	187%	2%
	41100 Transfer Tuition	\$232,738	\$116,334	\$118,889	-49%	2%

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	41300 Area Vocational Schools	\$154,238	\$226,240	\$272,754	77%	21%
	41400 Joint Services and Supply	\$253,205	\$384,614	\$324,392	28%	-16%
	41900 Other	\$0	\$14,264	\$1,686	n/a	-88%
Student Academic Achievement Total		\$10,119,664	\$14,314,566	\$14,592,573	44%	2%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$0	\$9,772	n/a	n/a
	21130 Social Work Services	\$0	\$26,904	\$26,809	n/a	0%
	21210 Service Area Direction	\$278,825	\$336,337	\$297,855	7%	-11%
	21220 Counseling Services	\$1,034	\$5,660	\$5,289	411%	-7%
	21230 Appraisal Services	\$0	\$1,644	\$0	n/a	-100%
	21290 Other Guidance Services	\$0	\$0	\$0	n/a	n/a
	21340 Nurse Services	\$23,093	\$49,951	\$44,113	91%	-12%
	21390 Other Health Services	\$0	\$0	\$999	n/a	n/a
	21790 Other Student Services	\$0	\$0	\$0	n/a	n/a
	22110 Service Area Direction	\$53,350	\$42,740	\$52,574	-1%	23%
	22120 Instruction & Curriculum Development	\$15,449	\$178,448	\$141,172	> 500%	-21%
	22130 Instructional Staff Training Services	\$2,812	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$29,500	\$28,069	\$37,710	28%	34%
	23190 Other Governing Body Services	\$0	\$0	\$0	n/a	n/a
	23210 Office of the Superintendent	\$216,833	\$318,708	\$322,114	49%	1%
	23220 Community Relations	\$0	\$0	\$0	n/a	n/a
	23290 Other Executive Administrative Services	\$0	\$0	\$0	n/a	n/a
	26450 Health Services	\$1,032	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$0	\$190	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$185,888	\$221,312	n/a	19%
Student Instructional Support Total		\$621,928	\$1,174,348	\$1,159,908	87%	-1%
Overhead and Operational						
	23150 Legal Services	\$15,271	\$25,528	\$11,448	-25%	-55%
	23160 Promotion Expenses	\$176	\$0	\$2,405	> 500%	n/a
	25250 Financial Accounting	\$3,343	\$8,480	\$11,625	248%	37%
	25291 Refund of Revenue	\$1,156	\$2,880	\$2,118	83%	-26%
	25360 Rent of Buildings & Equipment	\$0	\$161,892	\$202,473	n/a	25%
	25410 Service Area Direction	\$28,870	\$68,091	\$69,867	142%	3%
	25420 Maintenance of Buildings	\$990,812	\$2,056,734	\$2,120,903	114%	3%
	25430 Maintenance of Grounds	\$3,842	\$15,805	\$23,606	> 500%	49%
	25440 Maintenance of Equipment	\$155,084	\$133,321	\$130,674	-16%	-2%
	25460 Security Services	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$145,617	\$181,435	\$170,275	17%	-6%
	25490 Other Operating/Maintenance of Plant	\$156,628	\$303,111	\$375,782	140%	24%

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	25510 Service Area Direction	\$60,336	\$78,141	\$77,271	28%	-1%
	25520 Vehicle Operation	\$119,249	\$244,782	\$288,054	142%	18%
	25540 Vehicle Servicing and Maintenance	\$50,186	\$103,011	\$104,365	108%	1%
	25550 Purchase of School Buses	\$0	\$74,025	\$183,373	n/a	148%
	25560 Insurance on Buses	\$0	\$0	\$687	n/a	n/a
	25580 Contracted Transportation Services	\$897,088	\$1,463,065	\$1,515,526	69%	4%
	25590 Other Pupil Transportation Services	\$267	\$29	\$0	-100%	-100%
	25620 Food Preparation and Dispensing	\$285,960	\$363,548	\$358,316	25%	-1%
	25640 Food Purchases	\$331,049	\$526,819	\$584,794	77%	11%
	26100 Direction of Central Support Services	\$0	\$0	\$0	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	\$7,658	\$8,638	\$21,143	176%	145%
	26495 Official Bonds	\$712	\$2,475	\$2,475	248%	0%
	26900 Other Staff Services	\$0	\$353,681	\$86,894	n/a	-75%
	31000 Direction of Community Services	\$5,774	\$1,376	\$654	-89%	-52%
	32000 Community Recreation	\$1,746	\$0	\$0	-100%	n/a
	33000 Civic Services	\$2,339	\$0	\$0	-100%	n/a
	36000 Welfare Activities Services	\$954	\$698	\$240	-75%	-66%
	39100 High School Band Uniforms	\$0	\$0	\$4,132	n/a	n/a
	39400 Latch Key Kids Program	\$12,455	\$22,609	\$29,620	138%	31%
	39500 Child Care Services	\$0	\$45,411	\$41,084	n/a	-10%
	39900 Other Community Services	\$3,459	\$1,350	\$8,830	155%	> 500%
	52200 Temporary Loans, INTEREST ON DEBT	\$11,179	\$63,900	\$95,891	> 500%	50%
Overhead and Operational Total		\$3,291,211	\$6,310,833	\$6,524,524	98%	3%
Nonoperational						
	25330 Professional Services	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	-\$679	\$0	\$0	n/a	n/a
	25351 Building Acquisition/Construction/Improvement	\$790,554	\$2,580,979	\$1,138,170	44%	-56%
	25355 Sports Facilities	\$0	\$5,500	\$52,315	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$157,857	\$345,519	\$150,687	-5%	-56%
	51100 Bonds, PRINCIPAL OF DEBT	\$30,000	\$110,000	\$110,000	267%	0%
	52100 Bonds, INTEREST ON DEBT	\$5,370	\$146,001	\$142,773	> 500%	-2%
	53100 Buildings, LEASE RENTAL	\$1,303,344	\$954,000	\$996,000	-24%	4%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$4,357	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$262,248	\$1,554,495	\$1,884,919	> 500%	21%
Nonoperational Total		\$2,553,050	\$5,696,494	\$4,474,864	75%	-21%
prorated						
	26491 PERF	\$198,422	\$223,518	\$228,270	15%	2%
	26492 Social Security	\$832,557	\$1,090,721	\$1,107,627	33%	2%
	26493 Workmen's Compensation	\$0	\$90,251	\$89,160	n/a	-1%

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	26494 Group Insurance	\$782,024	\$2,419,329	\$2,427,051	210%	0%
	26496 Unemployment Compensation	\$2,456	\$21,383	\$23,287	> 500%	9%
	26498 Severance/Early Retirement Pay	\$0	\$53,231	\$24,328	n/a	-54%
prorated Total		\$1,815,459	\$3,898,432	\$3,899,723	115%	0%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$11,618,736	\$17,508,758	\$17,804,120	53%	2%	63.1%	55.8%	58.1%
Student Instructional Support	\$721,241	\$1,372,689	\$1,345,327	87%	-2%	3.9%	4.4%	4.4%
Overhead and Operational Nonoperational	\$3,508,285	\$6,816,732	\$7,027,281	100%	3%	19.1%	21.7%	22.9%
Nonoperational	\$2,553,050	\$5,696,494	\$4,474,864	75%	-21%	13.9%	18.1%	14.6%
Grand Total	\$18,401,312	\$31,394,674	\$30,651,591	67%	-2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.1%	60.1%	62.5%